



STATE BOARD OF EQUALIZATION  
POLICY PLANNING AND STANDARDS DIVISION  
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November 30, 1998

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Acting Member  
Fourth District Los Angeles

E. L. SCHRENSEN JR.  
Executive Director  
No 98/61

TO COUNTY ASSESSORS:

COMPUTER VALUATION TABLES FOR THE 1999 LIEN DATE

On November 19, 1998, the Board approved factors for use when valuing non-production computers for the 1999 lien date. Enclosed are three tables which list these factors.

The 1999 tables are updated reflecting corresponding factors provided by the Board for the 1998 lien date in Letter To Assessors (LTA) 97/18. They were originally developed in 1995, and amended in 1997, by analyzing resale values of personal, mid-range, and mainframe computers as compared to original costs. These factors are intended to be applied directly to historical costs. No estimates of economic lives are stated or implied, since the tables were not derived by analyzing price indexes and economic life patterns.

For more information regarding the original study and development of these factors, please refer to LTA's 97/18, 96/27, and 96/19.

If you have any questions or comments regarding the 1999 tables, please contact Mara Determan or Ladeena Ford of the Policy, Planning, and Standards Division at (916) 324-5839

Sincerely,

Richard C. Johnson  
Deputy Director  
Property Taxes Department

RCJ:MD:rfs  
Enclosure

**CALIFORNIA STATE BOARD OF EQUALIZATION**  
**COMPUTER VALUATION TABLES FOR THE 1999 LIEN DATE**

Mainframe Computers (*Computer Equipment Costing \$500,000 or More*)

Year Acquired	Valuation Factor
1998	79%
1997	54%
1996	35%
1995	22%
1994	14%
1993	9%
1992	6%
1991	4%
1990	2%

Mid-Range Computers (*Computer Equipment Costing Over \$25,000 and Up to \$499,999*)

Year Acquired	Valuation Factor
1998	73%
1997	47%
1996	30%
1995	19%
1994	12%
1993	8%
1992	5%
1991	3%
1990	2%

Personal Computers (*Computer Equipment Costing \$25,000 or Less*)

Year Acquired	Valuation Factor
1998	66%
1997	39%
1996	24%
1995	15%
1994	10%
1993	6%
1992	4%
1991	2%
1990	2%